

Fallen Hero Tax Credit

Program Purpose and Description

This program was designed to provide property tax relief to the surviving spouse¹ of a “Fallen Hero”, an individual determined by the Fire and Police Employee’s Retirement Systems to have died in the line of duty pursuant to applicable provisions of the City Code.

The amount of the tax credit granted is 100% of the City property tax imposed on the dwelling. The credit continues from year to year, with determination of continuing eligibility of the surviving spouse (see step 4 of the application process). The property tax credit granted under this regulation may not be combined with any other tax credit or payment in lieu of taxes applicable to the dwelling.

Legal Reference

- State enabling legislation – Annotated Code of Maryland, Tax Property Article, Section 9-210 (Chapter 489, 2002 Session).
- Baltimore City Code, Article 28-Taxes, Section 10-15 (Ordinance No. 04-664).

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¹ The surviving spouse does not include an individual who has remarried after the death of the “Fallen Hero.”

Application Process:

Step 1: A surviving spouse shall apply to the Director for the tax credit on or before September 30 in the taxable year for which the credit is requested to begin. For example, in order to receive the credit for the year 2006, the application must be submitted by September 1, 2006.

Step 2: The applicant shall return the application form with the following supporting documentation:

- A copy of the marriage and death certificate and
- Proof that the dwelling was owned by the fallen hero or proof that the fallen hero or surviving spouse was domiciled in Maryland as of the date of death and the surviving spouse acquired the dwelling within 2 years of the death of the fallen hero.

Applications are to be returned to the following address:

Abel Wolman Municipal Building
200 North Holliday Street
Baltimore, MD 21202
Accounting Office, Room 3
(410) 396-3972

Step 3: Within 45 days after receipt of the application, the Director shall grant or deny the application for the credit and notify the applicant.

Step 4: On or before April 1 of each year, the Director shall forward to each credit recipient a form to verify continued eligibility in the following tax year. The credit recipient shall return the form by June 1 of the same year to have the credit applied to the tax bill issued July 1.

CITY OF BALTIMORE
COLLECTION DIVISION
DEPARTMENT OF FINANCE
ROOM 3, MUNICIPAL BUILDING
200 NORTH HOLLIDAY STREET
BALTIMORE, MARYLAND 21202
(410) 396-3972 FAX: (410) 545-7620

TAX CREDIT APPLICATION FOR FALLEN HEROES

“FALLEN HERO” MEANS AN INDIVIDUAL DETERMINED BY THE FIRE AND POLICE EMPLOYEE’S RETIREMENT SYSTEM OF THE CITY OF BALTIMORE OR THE NON-ACTUARIALLY FUNDED POLICE AND FIRE RETIREMENT SYSTEM TO HAVE DIED IN THE LINE OF DUTY.

1. Date of Application: _____
2. Name of Fallen Hero: _____
3. Date of Death: _____
4. Type: Police _____ Fire _____ 5. Approximate dates of Service: _____
6. Name of Applicant/ Surviving Spouse: _____
7. Home Address: _____
8. Day Phone Number: _____
9. Is this dwelling the legal residence of the surviving spouse? YES NO
(A “NO” ANSWER PROHIBITS GRANTING THIS CREDIT UNDER STATE LAW)
10. Is this dwelling occupied by more than two families? YES NO
(A “YES” ANSWER PROHIBITS GRANTING THIS CREDIT UNDER STATE LAW)
11. Has the surviving spouse remarried? YES NO
(A “YES” ANSWER PROHIBITS GRANTING THIS CREDIT UNDER STATE LAW)
12. How does the dwelling qualify for the credit? Please check one category.
 - A. The dwelling was owned by the fallen hero at the time of his or her death.

 - B. The dwelling was acquired within 2 years of the death of the fallen hero and the fallen hero or surviving spouse was domiciled in Maryland at the time of death. _____
 - C. The dwelling was acquired after the surviving spouse qualified for a credit for a former dwelling under categories 1 or 2 _____

I declare under penalty of perjury that all information above is true and correct.

Property Owner

Date

(For official use only: To be completed by Baltimore City Fire and Police Retirement System or ERS)

The death of the employee is certified as line-of duty: Yes _____No _____

Retirement Agency Official Signature

Date

(For official use only: To be completed by Department of Finance)

Date application received: _____

Real Property Account Number_____

Current Year Baltimore City Real Property Tax \$ _____

Amount of Credit provided to a former dwelling under Category 1 or 2 \$ _____

Real Property Account Number of former dwelling_____

Net property tax credit for the current year: \$ _____

Department of Finance Approval

Date
